



[4830-01-p]

## DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9737]

RIN 1545-BK96

Controlled Group Regulation Examples; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations; correction.

SUMMARY: This document contains corrections to final regulations (TD 9737) that were published in the **Federal Register** on Tuesday, September 15, 2015 (80 FR 55243). The final rules are with revisions to examples that illustrate the controlled group rules applicable to regulated investment companies (RICs).

DATES: This correction is effective **INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER** and applicable September 15, 2015.

FOR FURTHER INFORMATION CONTACT: Julianne Allen at (202) 317-6945 or Susan Baker at (202) 317-7053 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

### **Background**

The final regulation (TD 9737) that is the subject of this correction is under section 851(c) of the Internal Revenue Code.

### **Need for Correction**

As published, the final regulation (TD 9737) contains errors that may prove to be misleading and are in need of clarification.

### **Correction of Publication**

Accordingly, the final regulation (TD 9737), that is the subject of FR Rule Doc. 2015-23137, published September 15, 2015 (80 FR 55243), is corrected as follows:

1. On page 55243, in the preamble, third column, under section heading “1. Fund of Funds”, second line from the bottom of the first full paragraph, “a Lower RIC have different quarter end” is corrected to read “a Lower RIC have different quarter-end”.
2. On page 55245, in the preamble, first column, fifth line from the bottom of the first full paragraph, “test in section 851(b)(3)(ii); and ” is corrected to read “851(b)(3)(B)(ii)”.
3. On page 55245, in the preamble, first column, first line from the bottom of the first full paragraph, “in section 851(b)(3)(iii).” is corrected to read “in section 851(b)(3)(B)(iii).”

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